IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE THIRD DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 3670 of 2005

Between:

M/s. NCL Seccoplor Limited, Abids, Hyderabad - 500 001,
Rep. by its Company Secretary, CH. Rajendra Varma.

..... PETITIONER

AND

1 The Commercial Tax Officer, Nampally Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Secunderabad Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of 3rd Respondent in CCt's Ref.No. LIII(1)/103/2005, dated 18-2-2005 refusing to order stay of recovery of disputed tax levied by 1st Respondent for the assessment year 2001-02 under the APGST Act as illegal, arbitrary and unjustified and consequently restrain the 1st respondent from taking any coercive steps for collection of balance disputed tax of Rs. 6,97,567/- pending disposal of the appeal

before the 2nd Respondent and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondents: Mr.K.Raj Reddy, Spl. S.C. for C.T.

The Court made the following :

ORDER: (Per Hon'ble Sri Justice T.Ch.Surya Rao)

After having heard the learned counsel for the petitioner and the learned Special Standing Counsel (C.T.), we are inclined to dispose of the main writ petition itself. Appeal is pending before the 2nd respondent herein. Without entering into the merits of the case since it is directed against the rejection of the stay order, we dispose of the writ petition with the following directions:

There shall be stay of collection of the disputed tax subject to the petitioner depositing 50% of the same on or before 31.3.2005. On such deposit, the 2nd respondent shall consider the appeal pending before him on its own merits and dispose of the same in accordance with law. The attachment effected on the garnishee shall stand raised.

The writ petition is disposed of with the above directions without costs.

(M.H.S.ANSARI, J.)

(T.CH.SURYA RAO, J.)

03.03.2005

Note:

Issue copy of the order on priority basis

B.O.

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To

1 The Commercial Tax Officer, Nampally Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Secunderabad Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

4. 2 copies to the Spl.S.C. for C.T., High Court Buildings,

Hyderabad (O.U.T.)

5. 2 C.D. copies